



## Journal of Contemporary Accounting

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Volume 3 | Issue 1

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Firdaus Hamta, Muhammad Ikhlah, Mustaqim Syuaib, & Cahyo Budi Santoso. (2021). Decision of choosing study programs based on students' perceptions of accounting study programs in Batam. *Journal of Contemporary Accounting*, 3(1), 25-32 doi:[10.20885/jca.vol3.iss1.art3](https://doi.org/10.20885/jca.vol3.iss1.art3)

# Decision of choosing study programs based on students' perceptions of accounting study programs in Batam

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## JEL Classification:

M41, M51

## Keywords:

Students' perceptions, accounting study, accounting students, higher education

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## DOI:

[10.20885/jca.vol3.iss1.art3](https://doi.org/10.20885/jca.vol3.iss1.art3)

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## Abstract

This study was aimed to identify the factors of new college students' perception in choosing an accounting study program in Batam and strategies to develop an accounting study program on increasing the number of incoming new students in Batam. This study was conducted by using descriptive qualitative methods and data collection techniques were done through structured interviews with informants from undergraduate students or equivalent in the first, third, fifth, and seventh semester of the accounting study program in Batam. The main research informants were 34 students of the accounting study program, both of Riau Islands University and Batam State Polytechnic. The results showed that seven main factors in the decision to choose an accounting study program in Batam, namely (1) transportation accessibility; (2) accreditation of study programs; (3) employment; (4) competency program; (5) supporting services and facilities; (6) lecturer education level; (7) tuition fees. The finding of new factors in the decision to choose an accounting study program, namely the educational background of high school/vocational school, social science or accounting.

## Introduction

Higher education has a very important role in improving the quality of human resources. Higher education levels can be followed through private universities and public universities around the world, especially in Indonesia. One of the platforms available in higher education is the Accounting Study Program. Ramadhan and Hudiwinarsih (2015) show that the main factors that are considered by students in choosing the accounting profession include salary and the labor market from the length of the career path. On the other hand, Laksmi and Al Hafis (2019) demonstrated that financial rewards and labor market considerations positively influence the interests of accounting students to become a public accountant in Indonesia.

Accounting study programs in Indonesia have great demand by public or vocational high school students who will continue their studies to higher education. The rapid pace of economic activity and national development encourages job opportunities in finance and accounting in the manufacturing, trade, service industries, and government agencies. So universities are competing to improve the quality of education in accounting study programs to make decisions of choosing study programs at those colleges. Several components are considered for the development of the quality of *Tri Dharma* tertiary institutions and graduates of accounting study programs such as supporting infrastructure, curriculum based on the Indonesian National Curriculum Framework, Merdeka Belajar dan Kampus Merdeka which are expected to increase superior and competitive Indonesian resources.

Batam is one of the modern cities in the Riau Islands Province which is geographically neighboring Singapore and Malaysia. This condition is a challenge for higher education in Batam in facing global competition, especially in the Southeast Asian region. Several famous universities in Batam provide undergraduate/Diploma IV study programs such as Riau Islands University, Batam State Polytechnic, Batam International University, Batam University, and Putera Batam University. These tertiary institutions compete fiercely in attracting public interest to choose the accounting study programs.

The investment and business climate in the industrial and service sector in Batam is relatively stable. In 2019, the need for skilled workers in accounting and financial management is widespread. In 2020 Batam experienced an economic recession due to the Covid-19 epidemic and in 2021 the Batam economy began to make various improvement efforts.

The accounting study program has a great opportunity to be an option to continue the studies in Batam because of the opening of jobs in the fields of accounting and finance. Arnita and Nasution (2019) that the job market consideration of the perception of accounting is always needed in business as a major factor of students to choose accounting program study. However, the balance of the number of new students in the accounting study program in Batam from 2018 to 2020. Batam State Polytechnic and Batam International University experienced a significant increase in the number of registrants and new students for accounting study programs, while Riau Islands University, Putra Batam University experienced a significant decrease.

The results of interviews with several accounting study program students in Batam indicated that the factors which influenced choosing an accounting study program at universities in Batam were academic activities that could touch directly in the community such as community service activities, academic competitions between high schools. The accreditation status of institutions and study programs was also a consideration because it showed academic quality through Indonesian national standards. Kusuma's research results (2016) that higher education factors have the largest contribution in choosing the accounting study program. 'Amaliya (2019) stated that the image of the study program has a positive and significant effect on the decision to take a study program.

Affordable education costs and the quality of the academics offered were relatively a concern because of the tendency for academic costs to continue to rise from year to year in Batam. The cost of education was not in line with the results of Suriyani (2016) research that the cost of education did not have a significant effect on students' decisions to choose accounting majors. 'Amaliya (2019) stated that the cost of education did not have a significant effect on the decision to take a study program. Meanwhile, Minarso and Machmuddah (2020) stated that psychological factors influence the decision to choose an accounting study program.

There are several gaps in the results of the previous research and empirical facts in Batam, for this reason, this research was expected to reveal the main factors in choosing an accounting study program in Batam. So, the practice would be a strategy for developing accounting study programs to increase the number of new students' intake for accounting study programs in Batam according to the perspective and needs of the community.

## **Literature Review**

### **Education Quality**

The Government Regulation of the Republic of Indonesia Number 32 of 2013 concerning amendments to Government Regulation Number 19 of 2005 concerning National Education Standards (SNP): (a) Competency standards of graduates with criteria regarding the qualifications of graduate abilities which include attitudes, knowledge and skills; (b) Content standards are criteria regarding the scope of material and the level of competence to achieve the competence of graduates at a certain level and type of education; (c) Process standards are criteria regarding the

implementation of learning in one education unit to achieve the competency standards of graduates; (d) Standards for educators and education personnel are criteria regarding occupational education and eligibility as well as mentality, as well as education in positions; (e) Standard facilities and infrastructure are criteria regarding study rooms, sports places, places of worship, libraries, laboratories, workshops, playgrounds, creative places and other learning resources, which are needed to support the learning process, including the use of information and communication technology; (f) Management standards are criteria regarding the planning, implementation and supervision of educational activities at the education unit, district/city, provincial or national level in order to achieve efficiency and effectiveness in the provision of education; (g) Financing standards are criteria regarding components and the amount of operating costs for an educational unit which is valid for one year; (h) Education assessment standards are criteria regarding mechanisms, procedures, and instruments for assessing student learning outcomes.

### **Consumer Behaviours**

Fahmi (2016) states that a decision is an act of deciding a product or service that is considered a solution to needs and wants. In the decision-making process, consumers need information and will make certain efforts to obtain this information.

Priansa (2017) explains that the fulfillment of needs and desires is an important foundation and main goal of companies in the modern era. For this reason, communication with consumers is one of the main keys for a company so that it can obtain and collect information directly from consumers about the needs and desires of consumers that need to be met by the company while providing more value for consumers than competitors.

Consumer considerations according to Nitisusastro (2020) are (1) typical economic considerations, economic considerations related to economic calculations; (2) passive consideration in this typical consumer is considered a buyer who does not think rationally and is strongly influenced by internal factors inherent in each consumer; (3) rational considerations. At this typical, consumers prefer decisions on the benefits and capabilities of the product; (4) Consumer emotional considerations typically focus the decision on other considerations; (5) Other considerations. Other basic considerations are among others, considerations of the nature and carrier of the consumer, mood, and environment.

Setiadi (2015) suggests that the factors that influence consumer behaviour are: (1) cultural, cultural, sub-cultural, and social class factors; (2) social factors, reference groups, family, and the role and status of a person; (3) personal factors, age, occupation, individual economic conditions, lifestyle, and personality which are influenced by psychological characteristics; (4) psychological factors, consumer motivation, perceptions of information and choices, learning processes, beliefs, and attitudes.

### **Factors in Choosing Accounting Study Program**

The results of the research revealed by Suriyani (2016) that socio-economic background, friend interaction, achievement motivation, reputation have a significant effect on the decision to choose accounting majors. Kusuma (2016) factors of the decision to choose an accounting study program consisted of: (a) higher education factors contributed 38.4%; (b) environmental factors 13.1%; (c) internal factor 10.2%. 'Amaliya (2019) stated that the image of the study program, educational facilities, the prospect of a study program has a significant effect on the decision to take a study program. Arnita and Nasution (2019) job market factors, friends' references, parents and teachers, the environment, being an accountant is a factor in choosing a major in accounting. Kusuma (2016) also stated that reputation, tuition fees contribute greatly to choosing an accounting study program.

Based on the results of empirical and theoretical reviews, this study determined the deciding factors in choosing an accounting study program, namely: (1) the image of higher education; (2) accreditation of study programs; (3) supporting services and facilities; (4) lecturer education level;

(5) academic activities; (6) tuition fees; (7) competency program; (8) transportation accessibility; (9) residence; (10) promotion; (11) tuition fees; (12) employment relationship; (13) employment; (14) alumni; (15) profession and career; (16) recommendations.

## **Research Methods**

This study applied a qualitative method. The research method is basically a scientific way to obtain data with specific purposes and uses Sugiyono (2014). Qualitative research is research that intends to understand the phenomena experienced by research subjects such as behavior, perception, motivation, action, presented by means of descriptions in the form of words and language in a special natural context and by utilizing various natural methods (Moleong, 2018).

This study described the perceptions of the factors of the decision to choose an accounting study program in Batam so that it became a strategy in developing the accounting study program in Batam. The informants were carried out by purposive sampling, namely in the semester I, III, V, and VII students in the undergraduate program or equivalent in the accounting study program accredited by study programs A or B. The research data collection technique was carried out through structured interviews. Sugiyono (2014) states that structured interviews are used as a data collection technique if the researcher or data collector already knows with certainty what information will be obtained. Interviews, data collectors have prepared a research instrument of several written questions for which alternative answers have been prepared.

The research was conducted by preparing several instruments on a predefined list of interview questions based on theoretical and empirical studies through the deciding factors for choosing an accounting study program. Interviews are developed by asking for further explanations of answers and giving the informant freedom to provide explanations for the answers given. The main informants of this study were 34 accounting students from the Riau Islands University and Batam State Polytechnic study program. The data obtained from the informants was done by reducing and presenting the data, then testing the validity of the data on other college students until the data was saturated. Saturated data was obtained after conducting interviews with informants from 4 students of the Batam International University accounting study program and a student from the University of Putera Batam.

## **Results and Discussion**

### **The College Image**

The image of higher education in the perspective of students of accounting study programs in Batam is formed from the academic achievements of active students such as achievements in academic competitions, information from alumni or fellow students who have worked. So this raises the belief that the academic quality of the college is able to improve or maintain the institution's accreditation status that has been obtained. It the important of considering the image of higher education institutions because there is the potential for changes in accreditation. The image factor of higher education will motivate decision making in choosing accounting study programs in Batam. This condition shows that higher education will play a major role in realizing the quality of the accounting study program in increasing the accounting potential offered, promising competitiveness in existing employment opportunities or motivating entrepreneurship towards the economic opportunities available in Batam.

### **Study Program Accreditation**

The accreditation of accounting study programs A and B in Batam showed the quality of the study programs offered both in terms of teaching, research and community service, and academic services so that the accreditation of accounting study programs showed encouraging the profile of

graduates who are competitive and can compete in getting jobs or answering employment opportunities in Batam. It means that the accreditation of accounting study programs was important in attracting the decision to choose an accounting study program in Batam.

### **Supporting Services and Facilities**

Academic services in the students' perspective of accounting study program in Batam prioritize clear and definite standard operating procedures which covering academic, administrative, and financial information systems as well as lecturer services. Adequate supporting infrastructure gives attention to a comfortable teaching and learning process and motivates the learning process. Supporting infrastructure includes accounting laboratories, tax, auditing, computers, internet networks, and upgraded accounting and research applications. Good support services and facilities will be valuable information in sustainably selecting accounting study programs.

### **Lecturer Education Level**

The level of lecturer education in the students' perspective of accounting study program in Batam was common because of at least a master's degree in accounting or other fields. However, the level of education of a lecturer could be an inspiration to continue their studies after becoming an undergraduate. The level of formal education of lecturers reflects the quality of teaching and professionalism. Professional education for lecturers who were also practitioners provided added value through experience and insight so that it was practical in the teaching and learning process.

### **Academic Activities**

Academic activities carried out in accounting study programs or universities could attract public interest and became special attention in students' perceptions. Academic activities tend to be carried out by the study program student association and the Student Executive Board. Academic activities illustrated the concepts in developing soft skills and hard skills for students. Academic activities showed student organizations, study programs, universities could develop networks outside the campus and increased the popularity of academic quality or as a momentum for the dissemination of information on accounting study programs.

### **Cost of Education**

Affordable education costs were a relative consideration due to unstable economic conditions in the covid-19 epidemic. Academic fee payment system policies through installments and deductions due to the Covid-19 pandemic were a concern in the students' perspective of the Accounting study program in Batam, but still consider the status of accreditation and existing supporting facilities.

### **Competency Program**

Competency programs offered by accounting study programs in Batam according to students' perceptions such as existing concentration choices, training for accounting competency certification, tax certificates are also a concern and consideration in choosing an accounting study program because it will increase competitiveness in the competition in the world of work in Batam.

### **Transportation Accessibility**

Campus accessibility in the perception of students was the availability of roads that could be traversed by two-wheeled and four-wheeled vehicles. Generally, strategic campus locations such as being in the city center, the center of the crowd, or the market have good accessibility. Strategic accessibility means that it was easy to reach from work and residence and an attraction in choosing an accounting study program.

### **Residence**

Students' perceptions in choosing an accounting study program were due to the strategic location of their residence if the campus could be reached within 5 - 10 minutes or a radius of 1–3 km. The importance of this factor because it could save time and transportation costs.

### **Promotion**

Promotion that was effective in the students' perspective of the accounting study program in Batam. The promotion was carried out continuously with a simple design, both in the form of brochures and other media. Information that attracted attention includes profiles of graduates, potential employment opportunities, tuition fees, policies for paying tuition fees, and promotions by visiting schools.

### **Tuition Fee Assistance**

The contribution of the tuition fee assistance factor in encouraging the decision to choose an accounting study program in the students' perspective of accounting study program such as scholarships, but in this perspective, it was only for certain communities and in a limited number, both scholarships from the government and foundations. So that it was not a major factor in choosing an accounting study program in Batam.

### **Employment Relations**

The work relationship factor in the perspective of students in the accounting study program in Batam was not a major concern, because not all students have worked, students have worked, but there were several job relationships with accounting study programs such as in the accounting, finance, banking, tax, and other financial institutions section.

### **Employment**

The employment potential factor in the students' perspective of study program the decision to choose an accounting study program in Batam was because accounting skills or expertise are needed in all sectors such as the manufacturing, trade, services, and government sectors. Job opportunities were also open in professional sectors such as accountants, tax consultants, and accounting study programs that also provide entrepreneurial insights.

### **Alumni**

Alumni could provide information about the quality of the Accounting study program at universities in Batam. The role of alumni was effective in the students' perspective of the accounting study program in Batam if the alumni have worked and in accordance with the profile of the accounting program graduate at the college.

### **Profession/Career**

An interesting profession in the decision to choose a study program for accounting study program students in Batam was an accountant or accounting manager because it has a wide field of work.

### **Recommendation**

Recommendations for choosing an accounting study program in Batam from the perspective of accounting study program students, generally from family and friends who were accounting graduates, working in the accounting and finance department.

## Conclusion

The accounting study program in Batam City based on students' perspective was a study program which was demanded both of men and women. This study program offered the flexibility of knowledge and broad insights, challenging and fun because it has collaborations with various other sciences such as accounting behaviour and philosophy as well as economics in general. The ability to manage accounting and finance could increase competitiveness against job opportunities, increase control and financial management in one's own business, promising continuity to the next level of education. The accounting study program will produce competent accounting staff or managers, accountants or tax consultants, entrepreneurs, or professional workers in government agencies, thus opening alternatives for careers in all fields and agencies.

Accounting study programs offered by universities were very important to guide the development of accounting skills and competencies so that they will be able to achieve students' goals. Efforts to maintain and improve accreditation of study programs showed the quality of study programs, the quality of lecturers, the quality of academic programs in implementing teaching, research, and community service in the students' perspective of accounting study program in Batam.

This research revealed that there were seven main factors in the decision to choose an accounting study program in Batam, namely (1) accessibility of transportation; (2) accreditation of study programs (3) employment; (4) competency program; (5) supporting services and facilities; (6) lecturer education level; (7) tuition fees. The finding of new factors in the decision to choose a study program, namely the educational background of high school/vocational school, social science, or accounting.

The development of accounting study programs to increase the number of decisions to choose accounting study programs in Batam was to open a branch campus in the city center which facilitated transportation accessibility, increased the accreditation of study programs from B to A or maintains accredited A, developed competency profiles of graduates according to existing work fields and increasing competence through certification of expertise, professionalism of lecturers in tri dharma activities, policies in managing tuition fees. Another strategy was the socialization and promotion of effective accounting study programs through gathering information contained on these 7 factors and act it out continuously.

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